NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (PIL) No. 44 of 2017

K.N.Premnath S/o Late K.P.N.Nair, aged about 57 years, R/o Surya Vihar, Junwani, Bhilai, District Durg.

---- Petitioner

Versus

1. Union of India, Through Chairman, Steel Authority of India Limited, Ispat Bhawan, Lodhi Road, New Delhi.
2. State of Chhattisgarh, Through the Secretary, Department of Revenue, Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur, Chhattisgarh.
3. Chief Executive Officer, Bhilai Steel Plant, Bhilai, District Durg.
4. General Manager, Town Administration, Civic Centre, Bhilai, District Durg, Chhattisgarh.
5. Collector, Durg, District Durg.
6. Commissioner, Municipal Corporation, Bhilai, District Durg.

---- Respondents

For Petitoiner : Shri B.M.Roy, Advocate.
For Respondent/State : Shri A.S.Kachhwaha, Additional Advocate General.

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri P Sam Koshy, J.

Judgment on Board

Per Thottathil B. Radhakrishnan, Chief Justice

28/03/2017

1. The writ petition styled as public interest litigation is instituted attempting to project so called grievance of the persons occupying premises or carrying out activities within the limit of an area which is stated to be controlled by the Bhilai Steel Plant (for short 'the BSP') authorities.

2. It is submitted that the BSP is levying and recovering property tax from the lease holders residing in the township of Bhilai. Learned counsel for the Petitioner points out that BSP has no authority to levy any taxes. The second contention attempted to be projected is that the occupiers pay property tax to the local self government institution in the locality. The third contention is that inspite of long lease having been granted and amounts having been paid, there is no transfer of the title.

3. The plea of the Petitioner as noted above clearly shows that the challenge levied through the writ petition is in relation to the taxation regime, be it property tax or otherwise. Secondly and more importantly, there is no public interest issue which can be projected merely because numerous persons may have rights and grievances which may be similar. The collective rights of persons vis-a-vis the concept of individual rights have always to be maintained in entertaining matters instituted, purportedly, as public interest litigation. It is a settled principle of law that there cannot be any public interest litigation in matters relating to taxation. There cannot be also any representative action in relation to the taxation.

4. With this in mind, we are of the view that if any individual tax payer is aggrieved by any action of the BSP or if any person is aggrieved by any unlawful demand by the BSP or any refusal by it to perform any statutory public or contractual obligation, it is for that individual to carry appropriate litigation to the competent jurisdiction and seek relief in accordance with law. That cannot be pushed through under the garb of a public interest litigation.

5. For the aforesaid reasons, this writ petition is dismissed leaving all the rights of any individual entitled to relief in relation to any transaction about which mention is made in the writ petition.

Sd/-

(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-

(P. Sam Koshy)
JUDGE

Amit